

## SCHEDULES

### SCHEDULE 2

#### BRS-BID ARRANGEMENTS

##### *Liability for BRS-BID levy*

- 4 (1) BRS-BID arrangements must specify the description of persons who are to be liable for BRS-BID levy for the period for which the levy is imposed.
- (2) A person is to be liable for BRS-BID levy for that period if the person comes within that description at any time within that period.
- (3) Amounts paid to the authority by way of BRS-BID levy must be credited to the revenue account kept by the authority under section 47(1) of the 2003 Act for the purposes of the BID arrangements.
- (4) Regulations may provide that a person who would, but for this sub-paragraph, be liable to pay each of the BRS, BID levy and BRS-BID levy in respect of the same hereditament is instead to be liable to pay only—
  - (a) the BRS, and
  - (b) either BID levy or BRS-BID levy.
- (5) Regulations may make provision for securing that a tenant of a hereditament is not required by reference to the tenancy to make payments the effect of which would be to reimburse the landlord to any extent for amounts payable by the landlord by way of BRS-BID levy.